

Auction Sale!

One mile north and one mile east of Glendale or three miles west of Covey Hill, on

Saturday, February 1st

Three Cows, two Heifers, one Team, five or six Tons of Hay, 75 to 100 bushels of Oats, new Stoughton Wagon, 40 to 50 bushels Early Rose Potatoes, Buggies and Sleighs, many Farm Implements and some Household Goods
Lease of Farm for 12 years or will Sell to Highest Bidder

Terms—\$10 and under cash. Six months time on bankable notes with interest at 7 per cent on sums over \$10.00

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The Income Tax

Grand Rapids, Mich., Jan. 20.—The big Income Tax drive of 1919 is now under way, and every preparation is being made to handle the largest collection in the history of Income Tax. "I am not waiting for the final passage of the new Revenue bill by Congress," said Collector Emanuel J. Doyle today, "nor for the new regulations and blank forms to be issued. To get this big tax in and get it accurate and complete, I urge that we all begin now."

"The income tax obligations imposed by the old laws, as well as the measure now in Congress, consist of two distinct operations. One is, to file return or statement of all items of income and items of deductions allowable by law, and too do this within the period named in the law. The other is, to pay the tax, if any is due."

"Neither of these obligations can be met without a careful review of income and expenditure for the tax year. That is the big job right now, and that is why I say the Income Tax drive is already under way. Everywhere the pencil is busy. The old year is done; all its fruits are gleaned; and every person who fared well, or earned a good competence, must analyze his own case in old figures."

"When the new bill is enacted into law, I will have the proper return forms distributed throughout the District, and everybody will be informed of the date when the sworn return must be filed. It is my plan to send my men to central locations, and to have them travel through the district, aiding taxpayers in the preparation of the returns and in deciding doubtful points. We will go right to the people with the Income Tax, and with the cooperation which the public can give the government men, the returns will be filed by everybody who comes under the law's provisions, the right taxes will be paid, and the district will have done its full patriotic duty toward the government's support."

"Meanwhile, let me say again, there is no need of delaying the preparation of figures. Anything that Congress does now will not affect the amount of a person's earnings for 1918. Let us avoid the belated throwing together of figures that may hit or miss. Guesses cannot be accepted as the basis of taxation. It is clearly the duty of every person to compile correct figures and ascertain whether his income for 1918 was sufficient to make necessary a sworn return."

"The year 1918 was a banner year for salaries and wages, and the high war prices brought unusual profits to the average small tradesman and to the farmer. The opinion in Washington is that a million citizens and residents will make this year their first income tax returns."

"All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shopkeeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income."

"I am therefore advising every unmarried person who earned \$1000. or over during the year 1918, and every married person, who together with or husband, earned \$2,000., to sharpen his pencil and figure out how he stands."

"He must ascertain accurately his gross income from all sources. There's his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under 18 who are working should include the earnings of such children."

"If he sold any property at a profit, the gain must be computed and included in gross income. If he rents any property to other persons, the total rents received in the year must be ascertained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, and interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is included in gross income for the year."

"Interest on bank deposits, whether withdrawn or added to his bank balances, must be included in all calculations of income. Bond interest received during the year just also be included, except interest on municipal county or state bonds. Interest on United States Bonds need not

be included by the ordinary bond holder who purchased small amounts. Holders of large amounts of Liberty Bonds, however, should ask their bankers to write to my office for the rule applying to tax on such interest."

"Dividends on stock shares are income, and must be included in the gross figures, although the law does not impose the normal tax on distributions made by domestic corporations."

"A person buying and selling merchandise must find his profits for the year on the following basis: First, ascertain the gross sales or total cash receipts. Then add together the inventory at the beginning of the year and the purchases of goods for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the results is the cost of goods sold. This cost, plus necessary expenses incurred solely through conduct of the business, is to be deducted from the gross sales, and the result is the net earnings of the business."

"A professional man arrives at his professional income by ascertaining the total of fees for services and deducting therefrom all expenses connected directly and solely with his practice."

"A farmer must figure up all income derived from the sale of exchange of products during the year, whether such produce was raised on the farm or purchased and resold. He is allowed to deduct from this total his expenses of the year connected with the planting, cultivation, harvesting and marketing of the crop or the care, feeding and marketing of live stock. He is not allowed to deduct the amount expended in 1918 in purchasing stock for resale; but when such stock is sold its cost is to be deducted from sale price in ascertaining the gain to be included in his return of income. The cost price of stock bought prior to 1917 cannot be deducted as in the case just cited, if such cost was included in the deduction made in the year of purchase."

"The farmer is not required to include in his income tax computation the value of farm produce consumed by himself and family. But in cases where he exchanges produce for merchandise, groceries, etc., the market value of the articles received in exchange must be included."

"All other items of income arising during the year through personal service, business or trade, through use of property of money, should be added into the gains for 1918. "Everybody wants to know what income is exempt from tax. Very few plums that fall to the average man may be legally disregarded in figuring up his 1918 income. Gifts and bequests can be eliminated; also proceeds of life insurance received by the beneficiary of an insured person. A person who cashed in an endowment policy need report as income only that portion which exceeds the total of the premiums he paid in all years on that policy."

Annuities are not taxable, unless the person received in the year payments which represent, when added to all prior payments on the annuity an amount greater than the original cost of the annuity. Dividends on unexpired life insurance policies are not taxable income; but dividends on paid up policies must be considered income. Alimony is not income to the recipient, nor is it an allowable deduction on the part of the person who pays."

"From the total of all items of income, there are certain deductions allowable by law. All interest paid on personal indebtedness and all taxes paid during the year are deductible, except Federal Income and Excess profits taxes, inheritance taxes and assessments for local improvements, such as sidewalks, sewers, etc. Losses incurred in business or trade are allowable, also losses arising from fires, storms, shipwreck or other casualty, or from theft, in cases where such losses are not compensated for by insurance or otherwise. Losses incurred out side of a person's regular business are allowable to the extent of gains reported from similar transactions within the year. Debts due to the taxpayer actually ascertained to be worthless during the year are deductible."

"Depreciation on property used in a profession, in business, or in farming is another item that may be claimed as a deduction. The store keeper may claim depreciation on his fixtures, and on his delivery horses and wagons but not on his stock held for sale. The professional man may claim similar deduction on his instruments, and, in the case of a physician who maintains a team or auto for making his calls on patients, reasonable depreciation may be claimed. The farmer may claim depreciation on his farm buildings, aside from his personal residence, also on his farm machinery, his work horses and farm work wagons. The theory of depreciation, in connection with the Income Tax, is that

wear and tear caused by use in earning income is a real expense in the earning of that income. The rate is determined by the number of years that the property ordinarily would be useful, and the cost of the property is the basis of the computation. If the property suffering depreciation was bought or acquired prior to March 1, 1913, the market value as of that date is used, instead of the cost in figuring depreciation."

"Contributions or gifts actually made in 1918 to organizations operating exclusively for religious, scientific or education purposes, and to societies for the prevention of cruelty to children or animals, may be deducted to an amount not exceeding 15% of the net income computed without the benefit of this deduction."

"After the total of all income is found, and the deductions allowable by law have been computed as an offset, the amount of income in excess of such deductions is the net income, which forms the basis of the assessment of tax."

"If every person in this district will examine his own 1918 income and his allowable deductions, in line with data that I have given, he will know beyond doubt whether he must file his return when the blanks arrive. And here is how he will determine his liability to file a return. If he is single he must file if his income was \$1000. or more and this requirement is enforced whether or not he is the head of a family. If he is married, he must file his return if his net income, including that of his wife and minor children, was \$2000 or more."

"I want to emphasize the cooperation feature of the collection of the Income Tax this year. The policy of the Internal Revenue Bureau is to aid taxpayers to meet the requirements of the law. We are going right to the people, not to swing clubs or to mulch the wage-earner of his savings, but offering every helpful governmental function that will assist people to do their duty."

STATE OF MICHIGAN

The Probate Court for the County of Van Buren

At a session of said court held at the Probate office in the village of Paw Paw in said county, on the 27th, day of January A. D. 1919.

Present, Hon. Wm. Killefer, Judge of Probate.

In the matter of the estate of Martha C. Thayer Minor.

Louise B. Thayer, Guardian of said estate having filed in said court her petition praying for license to sell the interest of said estate in certain real estate therein described.

It is ordered that the 24th, day of February A. D. 1919 at ten o'clock in the forenoon, at said probate office be and is hereby appointed for hearing said petition and that all persons interested in said estate appear before said court, at said time and place to show cause why a license to sell the interest of said estate in said real estate should not be granted.

It is further ordered, that public notice thereof be given by publication of a copy of this order for three successive weeks, previous to said day of hearing, in The True Northerner, a newspaper printed and circulated in said county.

Wm. Killefer

Judge of Probate.

A true copy.

Margaret M. Southworth
Register of Probate.

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Equitable of Iowa Policy Holders:

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Most companies will be unable to maintain their former dividend schedules owing to the heavy mortality of 1918.

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The assets of the company consisting principally of first mortgage loans, have been increased during the past twenty years from approximately \$2,000,000.00 to more than \$25,000,000.00 and in that time there has not been a single foreclosure.

On these high grade mortgage loans there were only four items of past due interest on December 31st, 1918. The interest on three of these items was paid within seven days, so that on January 8th, 1919, there remained one item of past due interest amounting to \$275.00.

There was not an item of delinquent taxes and not a loan with which the company is experiencing any difficulty that might lead to legal action.

All policies secured by State Deposit of Securities.

Write, or Telephone 193

William H. Howe, Gen. Agent
Paw Paw, Michigan

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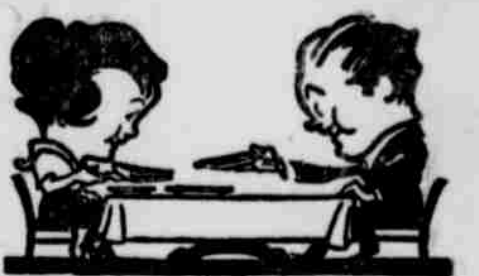
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